

**COUNTY OF YORK, VIRGINIA**  
Notes to Schedule of Expenditures of Federal Awards  
June 30, 2001

**1. General**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all Federal awards of the County of York, Virginia. The County of York's reporting entity is defined in Note 1 to the County's general purpose financial statements. All revenues received directly from Federal agencies as well as monies passed through other government agencies are included on the schedule.

**2. Basis of Accounting**

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the County's general purpose financial statements.

**3. Relationship to Financial Statements**

Federal revenues are reported in the County's general purpose financial statements as follows:

General Fund:

Classified as Commonwealth of Virginia revenue	\$ 55,492
Classified as Federal government revenue	167,939
Classified as Miscellaneous revenue	2,730
Federal Revenues not reported on schedule	(20,465)

Special Revenue Funds:

Operation Head Start	760,892
Virginia Public Assistance	1,938,103
Value of food stamps received, not included in the County's general-purpose financial statements (food stamps are sent directly to the recipient)	768,193

Component Unit School Board:

School Operating Fund:

Classified as Federal government revenue	8,838,647
School Food Services Fund	734,918
	<u>\$ 13,246,449</u>

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**4. Relationship to Federal Financial Reports**

Amounts reported in the accompanying schedule reconcile with the amounts reported in the related Federal financial reports.